December 17, 2019

CERTIFICATE OF TAX EXEMPTION NO. 799-19

CERTIFICATE OF TAX EXEMPTION

TO ALL WHOM IT MAY CONCERN :

This certifies that **RKX ODIAMAR CONSTRUCTION** with Taxpayers Identification Number (TIN) 000-000-000-000, an entity engaged by the National Housing Authority (NHA), is exempt from project-related income taxes, creditable withholding tax, and value added tax (VAT), pursuant to Section 20 (d) (1) and (3) of Republic Act (RA) No. 7279, as amended by RA No. 10884 (Balanced Housing Development Program Amendments) dated July 17, 2016, on its income received directly in connection with the Land Development of Jose Panganiban Resettlement Project Phase 1 under the NHA's Socialized Housing Program (insofar as the 200 socialized lots generated therefrom are concerned), to wit:

Date of Notice of Award	Date of Contract Agreement	Contract Price (Php)	Project Name	Location	No. of Socialized Lots Subject of Tax Exemption
June 20, 2013	September 06, 2013	_____	Land Development of Jose Panganiban Resettlement Project Phase 1	Brgy. Larap, Camarines Norte	200 [1]

However, the purchases of goods/articles by **RKX ODIAMAR CONSTRUCTION** shall be subject to VAT, even if the said purchases are to be used for the socialized housing project, since VAT is an indirect tax which can be passed on by the seller of the goods/services. It shall be understood that **RKX ODIAMAR CONSTRUCTION** must issue VAT-exempt official receipts on its gross receipts from the said socialized housing project.

This Certificate of Tax Exemption is being issued on the basis of the facts and documents as represented and submitted. However, if upon investigation, the BIR ascertains that the facts are different, then this Certificate shall be considered null and void.

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Issued this 17th day of December, 2019.

(SGD.) CAESAR R. DULAY
Commissioner of Internal Revenue

Footnotes

1. Per Certification of the NHA dated December 19, 2018.

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